IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 26TH NOVEMBER 2007 / 5TH AGRAHAYANA 1929

WP(C).No. 34873 of 2007(B)

PETITIONER:

K.ANIL KUMAR, MATHA IMPORTS & EXPORTS,
PARAVOOR, KOLLAM DISTRICT.

BY ADV. SRI.S.SOMAN
SMT.P.RAJATHA

RESPONDENTS:

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1. COMMERCIAL TAX OFFICER
(AUDIT ASSESSMENT), KOLLAM.

2. THE DEPUTY COMMISSIONER (APPEALS),
KOLLAM.

3. DEPUTY TAHSILDAR REVENUE (RECOVERY),
KOLLAM.

BY GOVERNMENT PLEADER SRI. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/11/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J

W.P.(C). 34873/2007

Dated this the 26th day of November, 2007

JUDGMENT

Against Ext.P2 order of assessment, Petitioner has filed Ext.P3 appeal along with the application for stay. While the appeal and stay Petition are pending consideration of the second respondent, Revenue Recovery proceedings have been initiated by Ext.P5 for realization of dues under Ext.P2 order of assessment. It is in this circumstance, writ petition has been filed.

2. Petitioner submits that it is purely on a hypothetical basis that the liability has been quantified and payment has been ordered for more than 12 Lakhs as against only 1.25 Lakhs, his actual liability of respondents. However these controversial issues are to be considered by the appellate authority and therefore, I will not be justified in adjudicating those issues. Presently I am only concerned with the continuance of the revenue recovery proceedings.

3. Therefore, I dispose of this writ petition directing that the second respondent shall consider and pass orders

on Ext.P3 appeal, as expeditiously as possible at any rate within six weeks on receipt of a copy of this judgment. In the meantime further proceedings pursuant to Ext.P5 shall be kept in abeyance on the Petitioner remitting ¼th of the amount demanded by Ext.P5 within three weeks from today.

ANTONY DOMINIC
Judge

mrcs